

SECTION 172: ERROR CORRECTIONS AND ADJUSTMENTS,
JOURNAL VOUCHER, SAFORM A-27

1. General Description. This section describes the JOURNAL VOUCHER, which could not be appropriately assigned to other sections in this volume on specific procedures, because the form may affect all accounting activities.
2. Purpose. The JOURNAL VOUCHER is used to record non-routine accounting transactions, in both the subsidiary ledgers (detail ledger accounts) and the general ledgers, such as error corrections, adjustments to previously recorded entries, opening and closing entries for the general ledgers, and other transactions not involving cash receipts or cash expenditures.
3. Separate Books. Separate books of journal vouchers are maintained for the General Fund, the Special Funds, the Trust and Agency Funds, the Bond Funds, and the General Bonded Debt and Interest Group of Accounts.
4. Prepared By. DAGS Accounting Division or the particular agency whose accounts are affected.
5. Frequency. As required.
6. Distribution. The number of copies required by DAGS Accounting Division is determined by the accounting records affected by the JOURNAL VOUCHER, as described below. All copies of the JOURNAL VOUCHER are initially sent to DAGS Accounting Division; after approval, DAGS Accounting Division distributes the copies.
 - (a) If entry affects only general ledger or only subsidiary ledger accounts.
 - (1) Copy #1 - Retained by DAGS Accounting Division.
 - (2) Copy #2 - Returned to originating department or agency.
 - (b) If entry affects both general ledger and subsidiary ledger accounts.
 - (1) Copy #1 - Retained by DAGS Accounting Division (for the general ledger accounting records).
 - (2) Copy #2 - Retained by DAGS Accounting Division (for the subsidiary ledger accounting records).
 - (3) Copy #3 - Returned to originating department or agency.

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- (c) For each of the following situations, one additional copy is required in addition to the number of copies specified in (a) and (b), as applicable.
- (1) If entry affects general ledger account, Cash in State Treasury (Xl11), the additional copy is sent to Department of Budget and Finance, Finance Division.
 - (2) If entry affects encumbered contract (transaction codes 23 or 13), the additional copy is sent to DAGS Accounting Division, Pre-Audit Branch.
 - (3) If EMPLOYER'S SHARE OF CONTRIBUTION ADJUSTMENT, SAFORM D-71, is attached to JOURNAL VOUCHER, the additional copy is sent to DAGS Accounting Division, Pre-Audit Branch.
 - (4) If entry affects two or more expending agencies, the additional copy is sent to the other department (as distinguished from the originating department) affected by the journal entry.

7. Special Rules.

- (a) Number of Entries. Each JOURNAL VOUCHER must be confined to one set of related entries. The explanation field of this form, by design, limits the form to such use.
- (b) Entry Field Restriction. If a line entry affects general ledger level accounts only, the entry field (Item 6) must be blank.
- (c) Entry Letter and Uniform Accounting Code Requirement. If a journal entry affects a subsidiary ledger, each line entry must be assigned an entry letter (Item 6) and the Uniform Accounting Code (Item 7).
- (d) One Amount (Debit or Credit) Per Line Entry Requirement. The Subsidiary Ledger Amounts field (Item 8) must reflect either a debit or a credit amount per line entry, but never both.

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SECTION 172: INSTRUCTIONS FOR PREPARING JOURNAL VOUCHER, SAFORM A-27

ITEM NO.	DATA AND DATA INSTRUCTIONS
①	DEPARTMENT NO. - Enter the document number assigned to the form by the department.
②	DEPARTMENT DATE - Enter the date the form was prepared by the department.
③	FUND - Enter the name of the fund that will be affected by the form. The transactions recorded by a JOURNAL VOUCHER must not affect more than one fund.
④	COMPTROLLER NO. - Leave blank. The six character comptroller number is assigned by DAGS Accounting Division. The first character is "J" (to identify Journal Voucher form), the second character is the fund code, and the last four characters are numerics sequentially assigned. Once assigned, the Comptroller number becomes the official "Journal Voucher Number".
⑤	COMPTROLLER DATE - Leave blank. The date is entered by DAGS Accounting Division. After approving the JOURNAL VOUCHER, the date is expressed in six characters. The first two digits represent the month, the next two digits the day, and the final two digits, the year.
⑥	ENT - Enter the entry letter to identify each line entry. The entry letter should be assigned in alphabetical sequence. There must not be a duplicate assignment of entry letters within a JOURNAL VOUCHER; thus, the form is limited to 26 line entries (A thru Z), regardless of the number of pages comprising one (1) JOURNAL VOUCHER.
⑦	UNIFORM ACCOUNTING CODE - Enter the Uniform Accounting Code for each line entry as specified in the Accounting Manual, Volume I.
a	TR - Enter the transaction code.
b	F - Enter the fund code.
c	YR - Enter the year code.
d	APP - Enter the appropriation account code.
e	D - Enter the departmental code.
f	S/D - Enter the subdivision code.

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ITEM NO.	DATA AND DATA INSTRUCTIONS
(g)	SOURCE OR OBJ - Enter the source, object code, or allotment category when applicable.
(h)	FUNC - Enter the function code (optional).
(i)	L - Enter the location code (optional).
(j)	PROJ - Enter the project code (optional).
(8)	SUBSIDIARY LEDGER AMOUNTS - Enter the amount, if any, to be posted to the subsidiary ledger. There must be either a debit or credit amount for each line entry, but never both.
(9)	GENERAL LEDGER AMOUNTS - Enter the general ledger account number and the amount to be posted to the general ledger account.
(10)	OPTIONAL DEPARTMENT DATA - Enter the department optional data.
(11)	EA - Enter the expending agency code for departments Y and Z.
(12)	EXPLANATION - Explain the JOURNAL VOUCHER transaction, citing authority for the entry if appropriate.
(13)	DEPARTMENTAL CERTIFICATION - There are two signature lines in this field. The head of the department or his authorized representative must sign on the right signature line. The left line signature is optional.
(14)	COMPTROLLER APPROVAL - There are two signature lines in this field. The Comptroller of the State or his authorized representative must sign on the right signature line.

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STATE OF HAWAII JOURNAL VOUCHER																								
Department No.: ① _____												Comptroller No.: ④ _____												
Department Date: ② _____												Comptroller Date: ⑤ _____												
FUND: ③ _____												14-17												
7. UNIFORM ACCOUNTING CODE												8. SUBSIDIARY LEDGER AMOUNTS				9. GENERAL LEDGER AMOUNTS				10. OPTIONAL DEPARTMENT DATA				
TR	F	YR.	APP.	D	S/O	SWK	PUNC.	L	PROJ.	✓	DEBIT	CREDIT	✓	AC	NO.	DEBIT	CREDIT							
18	19-20	21	22-23	24-26	27	28-30	31-34	35-36	37	40-43		44-45												
6	a	b	c	d	e	f	g	h	i	j														
EXPLANATION: ⑫ _____												DEPARTMENTAL CERTIFICATION: ⑬ _____ HEAD OF DEPARTMENT COMPTROLLER APPROVAL: ⑭ _____ COMPTROLLER												